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- VOLF, P. *Etude sur les tendances à la souveraineté des syndicats professionnels*. (Paris: Larose et Tenin. 1911.)
- WALTHER, A. *Geldwert in der Geschichte*. (Stuttgart: W. Kohlhammer. 1912. Pp. iii, 52. 1.20 m.)
- WERNIK, L. *Die Depositenkasse, ihre Geschichte und ihr Rechtsverhältnis zur Zentralbank*. (Berlin: H. J. Meidinger. 1912. Pp. xii, 193, 65 tables. 7.50 m.)
- WILLIAMS, G. L. *Our new finance; or, from barter to the Aldrich plan; some brief explanations of the media and economics of exchanges, account of lawful money, and banking with reforms under way*. (Atlanta: Foote & Davies Co. 1912. Pp. 45. 50c.)
- WOOD, E. R. *A suggested plan for monetary legislation*. (Philadelphia: Board of Trade. 1912. Pp. 16. 20c.)

Public Finance, Taxation, and Tariff

The Judicial Work of the Comptroller of the Treasury: A Study in Administrative Law. By WILLARD EUGENE HOTCHKISS. Cornell Studies in History and Political Science, Vol. III. (Ithaca, N. Y.: 1911. Pp. xiii, 164. \$1.25.)

This little volume is a significant contribution to American administrative law. After reviewing briefly the development of administrative jurisdiction in our national, state, and local governments, Professor Hotchkiss discusses the almost unique judicial power now exercised by the Comptroller of the Treasury, and points out that the establishment of the Court of Claims and conferring of similar jurisdiction upon circuit and district courts have not prevented the comptroller's jurisdiction from assuming ever increasing importance. The delay and expense of the other remedies leave for many claimants no practical course but an appeal to the comptroller.

The author shows that, while the Treasury Act of 1789 laid the basis for the development of the comptroller's judicial power, that officer's time was until 1894 so far absorbed by detailed administrative work that his decisions were more or less lacking in true judicial quality. The act of 1894, however, relieved the comptroller of routine work sufficiently to enable him to perform properly his judicial function; while it defined his jurisdiction more clearly, and specially emphasized the judicial character of his office. The comptroller is still subordinate nominally to the Secretary of the Treasury; but Professor Hotchkiss points out that this subordination has long been nominal only, and that the

act of 1894, by definitely recognizing the judicial character of his office, probably guarantees the comptroller's independence. This aspect of his subject hardly receives adequate treatment at the author's hands, and it remains for someone to make a more exhaustive study of the growth of the tradition of independent jurisdiction in the comptroller's office.

In conformity with English legal tradition the development of the jurisprudence of the comptroller's office has proceeded by the decision of actual cases. Professor Hotchkiss considers first the cases involving the interpretation of appropriation acts, the part of his subject probably least unfamiliar to most of his readers. Here again it could be wished that he had expanded the treatment of particularly important points; and it would have been desirable also to present, at least for purposes of illustration, a larger number of cases. The footnote citations are sufficient to give confidence in the author's work, but the exposition of principles might well have been amplified.

Cases arising under revenue laws are then considered briefly, as befits their comparative importance; and the author then passes to those involving disbursement of public money, which bring the office the greater part of its work. Few of the matters here discussed are of interest except to those who, fortunately or unfortunately, are obliged to do business with Uncle Sam or upon his account. In treating of claims for certain court fees, Professor Hotchkiss expresses the belief that the "extreme difficulty of applying the law in a way to defeat obviously improper claims, which is so well illustrated in this case, will doubtless lead in time to the mere abandonment of the whole system of compensation by fees" (p. 74). If by this Professor Hotchkiss means that judicial fees should be abolished, his conclusion may well be doubted; but if he merely means that court officials should be compensated wholly by stated salaries, rather than by fees, there will, of course, be no dissent. In the field of disbursements, Professor Hotchkiss concludes, the importance of the comptroller's jurisdiction arises from the magnitude of the total amounts involved: "From the great number of cases and their individually small amounts, it is obvious that but few of these can ever reach the courts. The decisions of the comptroller determine the pecuniary situation of every officer and employee of the government, and to all intents and purposes his decisions in this field are final." A brief chapter

follows, dealing with cases involving the interpretation of contracts, which "call into play judicial activity of a high order." In general the comptroller seems to have leaned toward an equitable rather than a strict interpretation of government contracts.

The last half of the volume undertakes a comparative study of the comptroller's functions and similar functions in French and German administration. While recognizing the difficulty of securing exact parallels, Professor Hotchkiss skillfully compares the methods of financial control in the three countries; and finds that though "nominally an executive officer, the comptroller's judicial powers over treasury administration are far greater than are anywhere possessed by the continental organs of control." He considers it "not improbable" that the system of each country is the best adapted in the conditions under which it operates, and does not find in the development of the comptroller's jurisdiction "a tendency toward the establishment in this country of formal administrative tribunals." In this comparative survey, as in the earlier chapters descriptive of the comptroller's jurisdiction, Professor Hotchkiss gives us something more than a mere statement of the laws, as he finds them. He is interested in the functioning rather than the structure of the political organs which he examines, so that his treatment is vital and in the best sense practical.

The volume, unfortunately, contains an undue number of typographical errors. The second footnote on page 36, the eleventh line on page 68, and the tenth line on page 80 afford some conspicuous cases. The footnote on page 38 gives a curious twist to the title of the legislative, executive, and judicial appropriation bill.

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Moral und Technik bei der Veranlagung der preussischen Einkommensteuer. By FRANZ MEISEL. (Leipzig: Duncker und Humblot. 1911. Pp. iii, 88. 2 m.)

This interesting and fair-minded discussion of the moral and technical aspects of the Prussian income tax carries with it unusual weight because the author is a public official, qualified by long study and previous publications upon this subject to render an authoritative judgment.